

Internal Control Evaluation
Risk Assessment Tool
Department of _____

Program (Activity) Name/Title: _____ Bureau / Division: _____

Guidance for using this tool and additional narrative regarding the risk categories can be found on the following page.

Factor	Category	Weight	X	1-low 2-medium 3-high	Score	Explanation
1	<u>Importance of Program Activity to Mission/Objectives</u> Low reliance for completion of mission / objectives Moderate reliance for completion of mission / objectives High reliance for completion of mission / objectives	11		1 2 3		
2	<u>Regulatory / Legal Requirements</u> Low# /nominal regulations Moderate# /consequential regulations High# /significant regulations	10		1 2 3		
3	<u>Sensitive / Confidential Information</u> Low – Program activity involves little sensitive info Moderate – Program activity involves some sensitive info High – Program activity involves significant sensitive info	9		1 2 3		
4	<u>Control Environment</u> Sufficient internal controls and management attitude Minimal internal controls and management attitude Inadequate internal controls and management attitude	8		1 2 3		
5	<u>Federal Funding</u> < 25% of program activities federally funded 25% to 50% of program activities federally funded > 50% of program activities federally funded	7		1 2 3		
6	<u>Dollar Amount Supported Through Activity</u> Low - \$1 million to \$<5 million Moderate - \$5 million to \$10 million High - >\$10 million	6		1 2 3		
7	<u>Outside Reliance</u> Departmental only Multiple departments to Statewide Statewide and external / public	5		1 2 3		
8	<u>Volume of Transactions / Program Activities</u> Low Medium High	4		1 2 3		
9	<u>Prior Audit Findings/Fraud Occurrences</u> 0 - 1 2 - 3 4+	3		1 2 3		
10	<u>Decentralization / Number of Program Staff</u> 1 to 2 locations or 1 to 100 staff 3 to 4 locations 101 to 500 staff >5 locations >500 staff	2		1 2 3		
11	<u>Program Staff Training</u> Frequent and comprehensive training provided Moderate but infrequent training provided Little or no training provided	1		1 2 3		
	Total Risk Score					Low/Med/High Risk

IT applications that support this program or activity:
(list additional applications on separate page if necessary)

1. _____ 2. _____ 3. _____
4. _____ 5. _____ 6. _____

Completed By: _____ Title _____ Date: _____